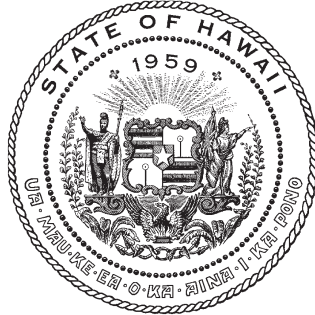


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form HW-3 (Rev. 2017)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website
Address:**

tax.hawaii.gov/vendor/

Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

Form HW-3 (Rev. 2017)**General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form HW-3. Form HW-3 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form HW-3 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- We highly recommend you use the Department's official Form HW-3 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Tax Year Ending must be printed YYYY.
- Taxpayer's Hawaii Tax Identification Number must be printed with the dash (-) delimiters. For example:
WH-123-456-7890-01

(WH, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed

by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax ID Number begins with a "WH." "WH" must be included in the variable data field.

- Taxpayer's Federal Employer Identification Number should be printed with the dash (-) delimiter. For example:

12-1234567

(2 digits, followed by a dash (-), followed by 7 digits).

5. Dollar Amounts

123456789.12

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents if the amount is a whole dollar value.

6. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed on our Hawaii software vendor website. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16," do not submit them for approval as they will be rejected.
- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.

- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form HW-3 (Rev. 2017) cannot be filed until 2018.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
- Open space around variable data fields should be adhered to as much as possible. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions: Page 1, on row 63 at columns 40 and 41.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Anchors

- Anchors are required on the form. The scanning equipment looks for "L" anchors. Exact placement of the anchors are required.
- The vertical and horizontal edges of the anchors must be the same length of .5 inch long and .0278 inch thick.
- There are **two** anchors on each page.
 1. The top right anchor should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 10.



2. The bottom left anchor should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64.



- The tolerance is 1mm (¼ of a grid).
- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the anchor.



4. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measure in CM.

- Placement of the QR code is as follows (see exhibit for exact placement):
Page 1, approximately at the top of row 9 and at the beginning of column 6;
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code is HW3_T 2017A 01



The QR code includes the form number (HW3), an underscore, type of form (T), space, 4-digit form year (2017), 1-letter revision indicator, space and 2-digit page number (01). There are no hyphens.

- The human readable text for the QR code **MUST** be printed at the bottom of each page at 0.5 inch from the left edge of the form and the bottom of the human readable text is 0.25 inch from the bottom edge of the form utilizing 6 pt Helvetica font.
- Use of the Department of Taxation's JPEG file of the QR code is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. Acetate overlays

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 0.0625 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form HW-3. If you are now reproducing Form HW-3, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form HW-3, please contact the Forms Coordinator.

FORM HW-3
(REV. 2017)



STATE OF HAWAII—DEPARTMENT OF TAXATION
**EMPLOYER'S ANNUAL RETURN
AND RECONCILIATION OF HAWAII
INCOME TAX WITHHELD FROM WAGES**

DO NOT WRITE IN THIS AREA

36

FOR CALENDAR YEAR 1234

TAXPAYER'S NAME XXXXXXXXXXXXXXXXXXXX

☒ **AMENDED Return**


HAWAII TAX I.D. NO.

WH-999-999-9999-99

FEIN

12-3456789

FOR AMENDED RETURNS, ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. Number of HW-2 forms, COPY A, or Federal form W-2, COPY 1	1	123456
2. TOTAL WAGES shown on these forms (include COLA, 3rd party sick leave, and other benefits)	2	123456789.00
3. TOTAL HAWAII INCOME TAX WITHHELD from wages shown on these forms	3	123456789.00
3a. PENALTIES ASSESSED ON PERIODIC RETURNS	123456789.00	
3b. INTEREST ASSESSED ON PERIODIC RETURNS	123456789.00	
3c. TOTAL AMOUNT DUE (Add lines 3, 3a, and 3b)	3c	123456789.00
4. TOTAL PAYMENTS OF TAXES WITHHELD (including any penalty or interest paid with the periodic returns; Amended Returns, also include amount paid with original HW-3)	4	123456789.00
5. AMOUNT OF CREDIT TO BE REFUNDED (line 4 minus line 3c)	5	123456789.00
6. AMOUNT OF TAXES now due and PAYABLE (line 3c minus line 4)	6	123456789.00
7. FOR LATE FILING ONLY  7a. PENALTY	123456789.00	
7b. INTEREST	123456789.00	
8. TOTAL AMOUNT now due and PAYABLE (Add lines 6, 7a, and 7b)	8	123456789.00
9. If there is an amount due on line 8, indicate the method of your payment	9	EFT <input checked="" type="checkbox"/> CHECK or MONEY ORDER <input checked="" type="checkbox"/>
10. Enter AMOUNT of payment. Attach your check or money order payable to "Hawaii State Tax Collector" in U.S. dollars drawn on any U.S. bank to Form HW-3. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. IF NO PAYMENT, ENTER "0.00." You may also e-pay at: hitax.hawaii.gov	10	AMOUNT OF PAYMENT 123456789.00

**Please file two copies of this form
together with the Statements of Hawaii
Income Tax Withheld and Wages Paid
(copy A of Form HW-2 or copy 1 of federal
Form W-2).**

THE SPACE BELOW RESERVED FOR DEPARTMENTAL USE

I declare under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the withholding provisions of the Hawaii Income Tax Law and the rules issued thereunder.

SIGNATURE	DATE 12-12-12
TITLE TAXPAYER'S TITLEXXXXX	DAYTIME PHONE NUMBER (123) 123-1234

SIGN THE RETURN AND MAIL TO:

Hawaii Department of Taxation
P.O. Box 3827
Honolulu, HI 96812-3827

ID NO 12

Form HW-3 36



STATE OF HAWAII—DEPARTMENT OF TAXATION
**EMPLOYER'S ANNUAL RETURN
AND RECONCILIATION OF HAWAII
INCOME TAX WITHHELD FROM WAGES**

DO NOT WRITE IN THIS AREA

36

FOR CALENDAR YEAR 1234

TAXPAYER'S NAME XXXXXXXXXXXXXXXXXXXX

X **AMENDED Return**


HAWAII TAX I.D. NO.

WH-999-999-9999-99

FEIN

12-3456789

FOR AMENDED RETURNS, ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. Number of HW-2 forms, COPY A, or Federal form W-2, COPY 11 123456
2. TOTAL WAGES shown on these forms (include COLA,
3rd party sick leave, and other benefits)2 123456789.00
3. TOTAL HAWAII INCOME TAX WITHHELD from wages
shown on these forms3 123456789.00
- 3a. PENALTIES ASSESSED
ON PERIODIC RETURNS 123456789.00
- 3b. INTEREST ASSESSED
ON PERIODIC RETURNS..... 123456789.00
- 3c. TOTAL AMOUNT DUE (Add lines 3, 3a, and 3b)3c 123456789.00
4. TOTAL PAYMENTS OF TAXES WITHHELD (including any penalty or interest paid with
the periodic returns; Amended Returns, also include amount paid with original HW-3)4 123456789.00
5. AMOUNT OF CREDIT TO BE REFUNDED (line 4 minus line 3c).....5 123456789.00
6. AMOUNT OF TAXES now due and PAYABLE (line 3c minus line 4).....6 123456789.00
7. **FOR LATE FILING ONLY**  7a. PENALTY 123456789.00
- 7b. INTEREST 123456789.00
8. TOTAL AMOUNT now due and PAYABLE (Add lines 6, 7a, and 7b).....8 123456789.00
9. If there is an amount due on line 8, indicate the method of your
payment.9 EFT **X** CHECK or MONEY ORDER **X**
10. Enter **AMOUNT of payment**. Attach your check or money order payable to
"Hawaii State Tax Collector" in U.S. dollars drawn on any U.S. bank to Form HW-3.
Write the filing period and your Hawaii Tax I.D. No. on your check or money order.
IF NO PAYMENT, ENTER "0.00." You may also e-pay at: hitax.hawaii.gov10

AMOUNT OF PAYMENT

123456789.00

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together with the Statements of Hawaii
Income Tax Withheld and Wages Paid
(copy A of Form HW-2 or copy 1 of federal
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Hawaii Department of Taxation
P.O. Box 3827
Honolulu, HI 96812-3827

ID NO 12

Form HW-3 **36**